## WHAT IS CLAIMED IS:

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A method for cutting a honeycomb core comprising a plurality of hollow tubular cells, wherein said method comprises the steps of: filling or coating a hollow tubular cell of said honeycomb core with a resin composition that is in a gel state at an ordinary temperature; cooling said resin composition to a solid state; cutting said hollow tubular cell together with said resin composition in said solid state; allowing to stand or heating said resin composition to a gel state; and removing said resin composition in said gel state from said hollow tubular cell.

2. The method for cutting a honeycomb core according to claim 1, wherein said resin composition is changed from a gel state to a solid state at -20 to 0 °C.

3. The method for cutting a honeycomb core according to claim 1 or 2, wherein said resin composition comprises a water-absorbing resin and water.

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